Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014

Message Text

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PAGE 01 LAGOS 00459 121622Z
ACTION AF-10

INFO OCT-01 IO-14 ISO-00 EB-08 /033 W
----------129578 122053Z /72
R 121334Z JAN 78
FM AMEMBASSY LAGOS
TO SECSTATE WASHDC 5856
INFO USDOC WASHDC
AMCONSUL IBADAN
AMCONSUL KADUNA
USMISSION GENEVA

UNCLAS LAGOS 00459

USMTN FOR TN GENEVA

E.O. 11652: N/A
TAGS: ETRD, NI
SUBJECT: NIGERIA'S ANNUAL ROAD TAX

REF: 77 STATE 307574

1. NIGERIAN GOVERNMENT OFFICIALS, INCLUDING THOSE AT THE MIN TRADE, DOMESTIC TRADE DIVISION AND THE FEDERAL BOARD OF INLAND REVENUE, ARE UNAWARE OF ANNUAL ROAD TAX AS DESCRIBED REFTEL. INDEPENDENTLY, THE OFFICIALS GUESSED THAT EMBOFF COULD ONLY BE REFERRING TO ANNUAL MOTOR VEHICLE LICENSE TAX.

2. MOTOR VEHICLE TAX IS ASSESSED ON WEIGHT NOT ON NUMBER OF CYLINDERS. THE TAX INCREASES SMOOTHLY AND GRADUALLY WITH EACH 5,000 POUNDS OF VEHICLE WEIGHT. WE UNDERSTAND THAT BOTH THE AMERICAN MOTORS JEEP AND THE TOYOTA COMPETITOR WEIGH APPROXI-MATELY 3,800 POUNDS IN WHICH CASE THE TAX WOULD BE DOLLARS 186. IF FOR SOME REASON NIGERIAN VERSION OF TOYOTA OR LEYLAND WEIGHED UNDER 3,700 POUNDS THE ANNUAL TAX WOULD DROP TO DOLLARS 149. IN THE POSSIBLE CASE THAT THE JEEP WERE ABOVE 3,700 AND ITS COMPETITORS WERE BELOW, A DIFFERENCE IN ANNUAL TAX LIABILITY
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OF DOLLARS THIRTY SEVEN WOULD EXIST BUT WOULD HARDLY BE SIGNIFICANT ON A VEHICLE WHICH COSTS APPROXIMATELY DOLLARS 7,000.

3. EMBASSY JUDGES THAT DUE TO ITS GRADUALLY RISING CHARACTER THE ANNUAL MOTOR VEHICLE TAX IS NOT DISCRIMINATORY IN INTENT. DUE TO ITS SMALL SIZE, WE JUDGE THAT IT WOULD HAVE A NEGLIGIBLE EFFECT ON U.S. SALES OF JEEP-TYPE VEHICLES IN NIGERIA.

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4. ACTION REQUESTED: IF IN YOUR CONVERSATIONS WITH INDUSTRY SOURCES YOU FIND THAT THEY WERE REFERRING TO A DIFFERENT TAX, PLEASE FORWARD FURTHER INFORMATION AND EMBASSY WILL INVESTIGATE.
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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
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Draft Date: 12 jan 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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Drafter: n/a
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Legacy Key: link1978/newtext/t19780172/aaaacizq.tel
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TAGS: ETRD, NI
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